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From:

Sent: Thursday, March 26, 2009 5:09 PM

To:

Cc:

Subject: RE: Theft loss follow-up

We would interpret that as "amounts that were paid and deducted, such as fees" and to the extent there's ambiguity say that the Revenue Procedure cannot be interpreted as violating settled law and Service position that, without specific statutory authorization, you can't take a double deduction or the practical equivalent of a double deduction for the same item. *See Charles Ifeld Co. v. Hernandez*, 292 U.S. 62 (1934); Rev. Rul. 81-207, 1981-2 C.B. 57; *Ailing v. Commissioner*, 102 T.C. 323, 332-33 (1994).